

19. The coated material according to claim 18, wherein the material is a substance selected from the group consisting of food products, food product materials, pharmaceutical preparations, enzymes, microorganisms, seeds, agrochemicals, fertilizers, fragrances, and pigments.

20. A coating film, comprising the coating agent according to claim 15.

21. The coating film according to claim 20, further comprising plasticizer.

22. A coating agent which is a plastic fluid, comprising:
yeast cell wall fractions, as a primary constituent, consisting of cell residue of enzyme-treated and acid-treated yeast containing at least a reduced amount of internal soluble cell constituents,

wherein the amount of internal soluble cell constituents is reduced to a greater degree than that obtained by enzyme treatment without acid treatment due to the acid treatment having further removed the internal soluble cell constituents.

23. The coating agent according to claim 22, further comprising a plasticizer.

24. A coated material, comprising:
a material; and

a coating comprised of the coating agent according to claim 22 provided on the material.

25. The coated material according to claim 24, wherein the material is a granular substance selected from the group consisting of fine particles, granules, and tablets.

26. The coated material according to claim 24, wherein the material is a substance selected from the group consisting of food products, food product materials, pharmaceutical preparations, enzymes, microorganisms, seeds, agrochemicals, fertilizers, fragrances, and pigments.

27. A coating film, comprising the coating agent according to claim 22.

28. The coating film according to claim 27, further comprising plasticizer.

29. An enteric coating agent which is a plastic fluid, comprising:
yeast cell wall fractions, as a primary constituent, consisting of cell residue of enzyme-treated yeast containing at least a reduced amount of internal soluble cell constituents,
wherein the coating agent is edible, has effective enteric properties, and may be applied to have a thickness effective to provide a preselected dissolution time under enteric conditions.

30. The enteric coating agent according to claim 29, wherein the yeast cell wall fractions are acid-treated yeast cell wall fractions, consisting of cell residue of enzyme-treated- and acidic

aqueous solution- treated-yeast containing a reduced amount of internal soluble cell constituents which is reduced to a greater degree than that obtained by enzyme treatment due to the acidic aqueous solution treatment having further removed the internal soluble cell constituents.

31. The enteric coating agent according to claim 30, further comprising plasticizer.

32. The enteric coating agent according to claim 29, further comprising plasticizer.

33. A coated material, comprising:

a material; and

a coating comprised of the enteric coating agent according to claim 29 provided on the material,

wherein the coating is edible, has effective enteric properties, and has a thickness effective to provide a preselected dissolution time under enteric conditions.

34. The coated material according to claim 33, wherein the material is a granular substance selected from the group consisting of fine particles, granules, and tablets.

35. The coated material according to claim 33, wherein the material is selected from the group consisting of food products, food product materials, pharmaceutical preparations, enzymes, microorganisms, seeds, agrochemicals, fertilizers, fragrances, and pigments.